3. Whole-time unmarried gazetted officers may draw dearness allowance at the following rates :—

Pay.	Dearness Allowance.
Up to Rs. 1,000	10 % of pay subject to a minimum of Rs. 40 and a maximum of Rs. 75 per mensem.
Rs. 1,001 to 1,075	... The amount by which the pay falls short of Rs. 1,075 per mensem.

4. The rates of allowance now sanctioned are subject to alteration at the time of introduction of revised pay-scale and will be taken into account in computing the amounts, if any, due to individual Government servants to whom those pay-scales may be retrospectively applied.

5. These orders do not apply to officers who were formerly subject to the rule making control of the Secretary of State. In regard to these officers, orders are being issued separately.

G. R. No. 174(B), dated 27th November 1947.

War Allowance now termed as Cost of Living Allowance : Grant of —

The following decisions in regard to the regulation of War (Cost of Living) Allowance of Government servants subject to the rule-making control of the Government of Bombay are published for information and guidance :—

(1) *Admissibility and calculation of the amount of the allowance during leave.*—The admissibility of and the amount of the allowance during leave ex-India will be determined on the basis of the leave salary actually drawn (as clarified in paragraphs 6 and 8 below), irrespective of whether or not the officer was in receipt of the allowance while on duty immediately before proceeding on leave.

(2) *Admissibility of the allowance to officers on leave on the 1st January 1946.*—In the case of the officers who were on leave ex-India on 1st January 1946, the allowance will be granted in accordance with the orders in Government Resolution, Finance Department, No. 174(B), dated 21st December 1946, (as clarified under these orders) for the period of leave from the 1st January 1946.

(3) *Payment of the allowance in India to officer who proceeded on leave out of India and resumed duty prior to or just after the issue of the orders of 21st December 1946.*—In the case of officers who had proceeded on leave ex-India [on or after the 1st January 1946, or as in paragraph (2) above] and had resumed duty prior to the issue of the orders in Government Resolution, Finance Department, No. 174(B), dated 21st December 1946, the payment of the allowance may be authorised in India without the specific sanction of Government as required under Bombay Civil Services Rule 761(4). The orders in this paragraph will also apply to officers who resumed duty on or after the 21st December

1946, if the payment of the allowance during leave ex-India has not so far been authorised to be made by the High Commissioner for India. The rate of exchange will be the rate prevailing on the date of payment.

(4) *Admissibility of the allowance to officers spending a portion of leave preparatory to retirement in India.*—In the case of officers who, while proceeding on leave ex-India preparatory to retirement, spend a portion of that leave in India, the allowance will be admissible for the period of leave spent in India not exceeding the first four months, of such leave, which is the maximum period for the grant of the allowance during leave in India preparatory to retirement [*vide* Government Resolution, Finance Department, No. 174(B), dated 14th March 1947].

(5) *Incidence of the allowance.*—The allowance will be charged to the head "Allowances, Honoraria, etc.", under the relevant Major head if the payment is made in India. If the payment is made in England, the head will be "Leave Salaries and Deputation pay" under "Charges in England.".

The allowance will not be allocated, like leave salary, between various Governments, but will be treated as falling under item (3) of the preamable to Section B-II of Appendix 3 to Account Code, Volume I.

(6) *Inclusion of the allowance in leave salary for purposes of maxima and minima under Bombay Civil Services Rules* 759 *and* 760.—The allowance shall not form part of 'Leave salary' for purposes of determining the maxima and minima laid down in Bombay Civil Services Rules 759 and 760. Thus, a married officer drawing leave salary up to £ 112-10-0 per mensem will draw the cost of living allowance at the prescribed rates (viz. at 17½ per cent. of leave salary subject to a minimum of Rs. 50 per mensem). Officers whose leave salary exceeds £ 112-10-0 per mensem but is less than £ 150-0-0 per mensem will draw the allowance at £ 19-15-0 per mensem with marginal adjustments for those drawing up to £ 169-15-0 per mensem. In cases where the minima in Bombay Civil Services Rule 760 operate, the allowance shall be calculated on the minima laid down therein reduced by that portion of the leave salary, on which the allowance will not be admissible under paragraph 8 below.

(7) *Admissibility of the allowance during joining time on return from leave out of India.*—A reference is invited to paragraph (3) of Government Resolution, Finance Department, No. 174(B), dated 21st December 1946, which contains the orders relating to the allowance admissible during joining time under Bombay Civil Services Rule 79(C). It has since been decided, in supersession of these orders, that during joining time under Bombay Civil Services Rule 79(C) the allowance will be calculated on the joining time allowance admissible in the same manner as on leave salary.

(8) *Definition of 'Pay' for purposes of calculation of cost of living allowance during leave ex-India.*—In the case of leave ex-India, the allowance will be admitted on the basis of 'leave salary' which for this purpose will comprise only those elements of 'pay' which have been specified in paragraph (i) of Government Resolution, Finance Department, No. 174(B), dated 13th July 1945, for purposes of grant of cost of living allowance.

For example, the portion of leave salary which represents the element of sterling overseas pay, on the categories of 'pay' (other than basic, special, personal, temporary additional and temporary increase in pay and additional pay under Bombay Civil Services Rule 609), which are excluded for the purpose of the allowance, shall not be taken into account for the purpose of calculating the allowance admissible during leave ex-India.

These orders will have effect from 1st January 1946, but past cases, in which payments might have already been made otherwise than in accordance with these orders, need not be reopened.

Compensatory War Allowance.

G. R. No. 22/33, dated 12th May 1947.

Compensatory War Allowance :
Grant of — to certain clerks on mofussil scales of pay serving in Bombay.

Orders issued in Government Resolutions No. 22/33, dated 19th August 1944 and 15th October 1946, should remain in force until further orders with the following modification :—

Clerks on pay (exclusive of interim relief) of less than Rs. 40 per mensem should be granted with effect from 1st August 1945, a Compensatory War Allowance of such sum as together with the compensatory local allowance admissible to them under Appendix XVII to the Bombay Civil Services Rules, Volume II, will equal Rs. 25 per mensem.

2. In passing these orders Government has taken into consideration the complaint that, in Bombay City and the Island of Salsette, clerks on less than Rs. 40 in the mofussil scales of pay *plus* Compensatory Local Allowance (under Appendix XVII to the Bombay Civil Services Rules, Volume II) are, as regards interim relief and interim bonus, at a disadvantage in comparison with those on the City scales of pay.

Dearness Allowance.

G. R. No. 174, dated 30th September 1947.

Dearness Allowance :
Grant of —

Government is pleased to direct that, in partial modification of the orders issued in Government Resolution, Finance Department, No. 174, dated 23rd August 1947, Provincial Service Officers officiating in All-India Service